IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 380 of 2007(T)

PETITIONER:

MADATHIL TIMBERS,
PULICKAKAVALA P.O., KOTTAYAM REPRESENTED BY
PROPRIETOR, M.A.KORAH.

BY ADV. SRI.M.C.JOHN

RESPONDENTS:

1. THE INTELLIGENCE INSPECTOR SQUAD NO.I,
OFFICE OF THE INSPECTING ASSISTANT COMMISSIONER
(INT), COMMERCIAL TAXES, KOTTAYAM.

2. THE CIRCLE INSPECTOR OF POLICE,
PAMPADY, KOTTAYAM.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03/04/2007 ALONG WITH WP(C) NO.2244/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.380 OF 2007-T

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF THE NOTICE NO.ISK/OR/06-07 DATED 2.1.2007 ISSUED BY THE 1ST RESPONDENT.

EXT.P2 TRUE COPY OF THE TRANSIT PASS WITH THE LIST ISSUED BY THE FOREST RANGE OFFICER, ERUMELI ON 29.12.2006

EXT.P3 TRUE COPY OF THE INVOICE NO.882 DATED 1.1.2007

EXT.P4 TRUE COPY OF THE DELIVERY NOTE NO.42414 DATED 1.1.2007 ISSUED BY THE 2ND RESPONDENT.

/ TRUE COPY /

**K.BALAKRISHNAN NAIR, J.**
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**W.P. (C) No.380 of 2007 &**
**W.P.(C) No.2244 of 2006**
**----------**
**Dated this the 3rd day of April, 2007.**

**JUDGMENT**

The petitioners in these writ petitions challenge the notices issued under Section 47(2) of the Kerala Value Added Tax Act, 2003. The goods were released pursuant to the interim orders of this Court. Therefore, the Intelligence Officer or the Commercial Tax Officer (Enquiry), as the case may be, shall finalize the proceedings initiated by issuing the notices under Section 47(2) of the KVAT Act within two months from the date of production of a copy of this judgment.

The writ petitions are disposed of as above.

**K.BALAKRISHNAN NAIR,**
**Judge**

**vns.**